

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 03-1117

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

AMERICA ONLINE, INCORPORATED,

Party in Interest - Appellee,

and

JOHN DOES, United States taxpayers who, during the years ended 12/31/98 through 12/31/01, had signature authority over MASTERCARD payment cards issued by, through, or on behalf of banks or other financial institutions in Antigua and Barbuda, Bahamas, and Cayman Islands, or issued to persons or entities in Antigua and Barbuda, Bahamas, and Cayman Islands,

Defendants,

versus

LINDSAY JENKINS,

Movant - Appellant.

Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. T.S. Ellis, III, District Judge. (CA-02-42-MC)

Submitted: April 24, 2003

Decided: May 2, 2003

Before NIEMEYER and SHEDD, Circuit Judges.*

Affirmed by unpublished per curiam opinion.

Lindsay Jenkins, Appellant Pro Se. Joel L. McElvain, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Laura Ann Heymann, AMERICA ONLINE, INCORPORATED, Dulles, Virginia, for Appellees.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

* This opinion is filed by a quorum of the panel pursuant to 28 U.S.C. § 46(d) (2000).

PER CURIAM:

Lindsay Jenkins appeals the district court's order denying her motion to quash a John Doe summons issued by the Internal Revenue Service, and denying her motion for sanctions. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See United States v. Does, No. CA-02-42-MC (E.D. Va. filed Dec. 20, 2002; entered Dec. 31, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED